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Seventy-third session
Item 140 of the preliminary list*
Scale of assessments for the apportionment of the expenses of the United Nations

Multi-year payment plans

Report of the Secretary-General

Summary

In its resolution 57/4 B, the General Assembly endorsed the conclusions and recommendations of the Committee on Contributions concerning multi-year payment plans, and in its resolutions 58/1 B, 59/1 B, 60/237, 61/237, 64/248, 67/238 and 70/245 it reaffirmed that endorsement. In that connection, the Committee recommended that the Secretary-General be requested to provide information on the submission of such plans to the Assembly, through the Committee on Contributions. It also recommended that the Secretary-General be requested to submit an annual report to the Assembly, through the Committee on Contributions, on the status of the payment plans of Member States as at 31 December each year. The present report is submitted in compliance with those requests and provides information on the payment plan submitted earlier by Sao Tome and Principe and on the status of implementation of that plan as at 31 December 2017.

The General Assembly may wish to take note of the present report and encourage Member States with significant arrears in contributions to consider submitting a multi-year payment plan.

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I. Introduction

1. In its resolution 56/243 A, the General Assembly recognized that multi-year payment plans, subject to careful formulation, could be helpful in allowing Member States to demonstrate their commitment under Article 19 of the Charter of the United Nations to pay their arrears, thereby facilitating the consideration of applications for exemption by the Committee on Contributions, and requested the Secretary-General to propose guidelines for such multi-year payment plans through the Committee on Contributions.

2. After considering the report of the Secretary-General on multi-year payment plans (A/57/65), at its sixty-second session, in 2002 (see A/57/11, chap. IV.A, paras. 17–23), the Committee on Contributions agreed that Member States should be encouraged to submit such plans, which constitute a useful tool for reducing their unpaid assessed contributions and a way for them to demonstrate their commitment to meeting their financial obligations to the United Nations. The Committee recognized in that regard that due consideration should be given to the economic position of Member States, as not all of them might be in a position to submit such plans, and recommended that multi-year payment plans should remain voluntary and should not be automatically linked to other measures.

3. The Committee recommended that Member States considering a multi-year payment plan should submit such plans to the Secretary-General for the information of other Member States and should be encouraged to consult the Secretariat for advice in their preparation. In that context, it was suggested that the plans of Member States should:

(a) Provide for annual payment of current-year assessments and a part of their arrears;

(b) Where possible, generally provide for the elimination of arrears within a period of up to six years.

4. The Committee also recommended that the Secretary-General should be requested to provide information on the submission of payment plans to the General Assembly, through the Committee, and that the Secretary-General also be requested to submit an annual report to the Assembly, through the Committee, on the status of such plans as at 31 December each year.

5. The Committee further recommended that, for those Member States that were in a position to submit a payment plan, the Committee and the General Assembly should take the submission of a plan and its status of implementation into account as one factor, when considering requests for exemption under Article 19 of the Charter.

6. In paragraph 1 of its resolution 57/4 B, the General Assembly endorsed the above conclusions and recommendations contained in the report of the Committee. In its resolutions 58/1 B, 59/1 B, 60/237, 61/237, 64/248, 67/238 and 70/245, the Assembly reaffirmed paragraph 1 of resolution 57/4 B. Accordingly, the Secretary-General has submitted annual reports on multi-year payment plans to the Assembly since its fifty-eighth session, when the first one was considered.

II. Submission of multi-year payment plans

7. Payment plans or schedules were submitted by seven Member States, the following six of which have fully implemented their plans: Georgia in 2003 (its fourth),

Iraq in 2005 (its first), Liberia in 2006 (its second), the Niger in 2004 (its first), the Republic of Moldova in 2001 (its third) and Tajikistan in 2000 (its first). The remaining payment plan was submitted by Sao Tome and Principe (its first) in 2002.

8. Liberia fully paid its arrears during the first half of 2012, thereby resulting in the full implementation of its plan. Tajikistan fully paid its arrears during the first half of 2009, thereby resulting in the full implementation of its plan in advance of the deadline dates set out in the seventh annual report. Georgia and the Niger fully paid their arrears during the first half of 2007, thereby resulting in the full implementation of their plans in advance of the deadline dates specified in the fifth annual report. The schedule last proposed by the Government of the Republic of Moldova, as outlined in the fourth annual report, was fully implemented in 2005. A lump-sum payment by Iraq in 2005 also resulted in the full implementation of its plan in advance of the deadline dates specified in the fourth annual report.

9. In its resolution 64/248, the General Assembly took note with appreciation of the considerable efforts undertaken by those Member States that had fully implemented their multi-year payment plans. In that resolution, and in its resolutions 67/238 and 70/245, the Assembly encouraged Member States in arrears with their assessed contributions to the United Nations to consider submitting multi-year payment plans.

10. In an announcement concerning the seventy-eighth session of the Committee on Contributions, to be included in the Journal of the United Nations from 1 March to 18 May 2018, the Secretariat has invited Member States intending to submit a multi-year payment plan to contact the Secretary of the Committee for further information. In addition, in the note issued pursuant to paragraph 3 of General Assembly resolution 60/237 concerning the application of Article 19 of the Charter, attention was drawn to the provisions of resolution 57/4 B. Should any other payment plans be submitted, related information will be provided in an addendum to the present report or in the report of the Committee to be submitted to the Assembly at its seventy-third session.

11. For the purposes of the present report, payments are taken to include cash payments by the Member State concerned, together with the application of any credits to their accounts arising during the period concerned.

Sao Tome and Principe

12. Under cover of his letter of 17 May 2002 addressed to the President of the General Assembly, the Chargé d'affaires a.i. of the Permanent Mission of Sao Tome and Principe to the United Nations submitted the calendar of future payments as follows:

(United States dollars)

Year	*Payment*
2002	27 237
2003	42 237
2004	59 237
2005	74 237
2006	89 237
2007	114 237
2008	134 237
2009	153 752

13. The plan submitted by Sao Tome and Principe had a duration of eight years, covering the period from 2002 to 2009 and, if fully implemented, would involve payments totalling $694,411.

III. Status of payment plans of Member States as at 31 December 2017

14. The status of implementation of the payment plan submitted by Sao Tome and Principe as at 31 December 2017 is summarized in the table below. The plans proposed by Georgia, Iraq, Liberia, the Niger, the Republic of Moldova and Tajikistan have been excluded, since those Member States have made the payments envisaged in their payment plans and no longer fall under the provisions of Article 19 of the Charter.

Status of payment plans as at 31 December 2017

(United States dollars)

Year	*Payment plan*	*Assessments as at 31 December*	*Payments/credits*	*Outstanding as at 31 December*
Sao Tome and Principe				
2001				598 375
2002	27 237	15 723	29 146	584 952
2003	42 237	17 124	929	601 147
2004	59 237	20 932	1 559	620 520
2005	74 237	24 264	202	644 582
2006	89 237	23 024	453	667 153
2007	114 237	32 524	810	698 867
2008	134 237	30 943	473	729 337
2009	153 752	35 400	682	764 055
2010		35 548	356	799 247
2011		37 034	506	835 775
2012		29 713	2 193	863 295
2013		37 248	481	900 062
2014		33 468	51 997	881 533
2015		34 498	44 888	871 143
2016		35 846	50 865	856 124
2017		32 629	502	888 251

15. Payments by the Government of Sao Tome and Principe fell below the level foreseen for the period from 2002 to 2009 in its schedule of payments. Payments and credits totalling $34,254 were applied during that period, compared with the anticipated payments totalling $694,411 for those years set out in its schedule. Payments and credits amounting to $151,788 were applied during the period from 2010 to 2017. The outstanding assessed contributions of Sao Tome and Principe as at 31 December 2017 amounted to $888,251.

16. At its seventy-seventh session, the Committee on Contributions welcomed the resumption of payments by Sao Tome and Principe in recent years and encouraged the country to formulate a new plan when possible.

IV. Conclusions and recommendations

17. **The General Assembly may wish to take note of the present report and encourage Member States with significant arrears in contributions to consider submitting a multi-year payment plan.**